IN THE CLAIMS

Please amend the claims as follows:

Claim 1 (Currently Amended): A magnetic recording medium comprising:

a non-magnetic substrate;

at least [[two]] five soft magnetic layers divided by [[a]] separate [[layer]] layers therebetween, each of said at least [[two]] five soft magnetic layers having a thickness that prevents a non-uniformity of a crystal structure, and one soft magnetic layer of said at least five soft magnetic layers is directly formed on said non-magnetic substrate; and

at least one magnetic recording layer formed on the substrate via said at least [[two]] five soft magnetic layers,

wherein a surface roughness (Ra) of the magnetic recording medium is at most 50Å, and a product (μmax x t) of a maximum permeability (μmax) and a thickness (t) of the at least two soft magnetic layers is at least 1,500,000 (H·Å/m).

Claim 2 (Canceled).

Claim 3 (Currently Amended): The magnetic recording medium according to Claim 1, ~~further comprising a plurality of soft magnetic layers, said plurality of~~ wherein said at least five soft magnetic layers ~~having~~ have from [[2]] 5 to 20 soft magnetic layers, and a separate layer is provided between any two soft magnetic layers.

Claim 4 (Currently Amended): The magnetic recording medium according to Claim 1, wherein the total thickness of the at least [[two]] five soft magnetic layers and the separate [[layer]] layers is from 500 to 10,000 Å.

Claim 5 (Currently Amended): The magnetic recording medium according to Claim 1, wherein [[the]] a ratio of the total thickness of the at least [[two]] five soft magnetic layers and the separate [[layer]] layers to [[the]] a total thickness of the separate [[layer]] layers, is from 1:0.05 to 1:0.5.

Claim 6 (Currently Amended): The magnetic recording medium according to Claim 1, wherein [[the]] a ratio of the total thickness of the at least [[two]] five soft magnetic layers and the separate [[layer]] layers to [[the]] a total thickness of the separate [[layer]] layers, is from 1:0.07 to 1:0.2.

Claim 7 (Currently Amended): The magnetic recording medium according to Claim1, wherein the separate ~~layer is a~~ layers are non-magnetic [[layer]] layers.

Claim 8 (Currently Amended): The magnetic recording medium according to Claim 1, wherein the separate ~~layer is~~ layers include Cr or an alloy containing Cr as the main component.

Claim 9 (Currently Amended): The magnetic recording medium according to Claim 1, wherein a thickness of [[the]] a separate layer of said separate layers is from 50 to 300 Å.

Claim 10 (Currently Amended): The magnetic recording medium according to Claim 1, wherein a maximum permeability of the at least [[two]] five soft magnetic layers is from 10 to 1,000,000 H/m.

Claim 11 (Currently Amended): The magnetic recording medium according to Claim 1, wherein a coercive force of the at least [[two]] five soft magnetic layers is at most 100 Oersted.

Claim 12 (Currently Amended): The magnetic recording medium according to Claim 1, wherein the at least [[two]] five soft magnetic layers are made of a NiFe alloy or a NiFeMo alloy.

Claim 13 (Original): The magnetic recording medium according to Claim 1, which is a perpendicular magnetic recording medium.

Claim 14 (Previously Presented): A magnetic recording apparatus comprising:

a magnetic recording medium;

driving means to drive the magnetic recording medium in a recording direction; and

a magnetic head provided with a recording section and a reproducing section, means to relatively move the magnetic head against the magnetic recording medium, and recording/reproducing signal treating means to input recording signals to the magnetic head and to output reproducing signals from the magnetic head,

wherein the magnetic recording medium is a magnetic recording medium as defined in Claim 1.